This index includes all the material published in *Practical Tax Strategies*, Volume 62, January 1999-June 1999

ACCOUNTING

Advance payments: current income or tax-free deposits, *by Mark A. Turner*, 62 PTS 153, Mar99

Amortizable start-up-cost period ends with offer to purchase, 62 PTS 177, Mar99

Boats are business facilities for deduction purposes, 62 PTS 180, Mar99

Cash-method taxpayer cannot increase basis by unpaid debt, 62 PTS 380, June99

Conversion of debt to equity barred bad debt deduction, 62 PTS 302, May99

Debt discharge connected to property sale was capital gain, 62 PTS 177, Mar99

Delay destroyed deduction, 62 PTS 54, Jan99

Depreciation eliminated charitable deduction, 62 PTS 257, May99

Final regs. clarify rules for reducing bases due to debt discharge, 62 PTS 55, Jan99

Give-away goods have market value in inventory, 62 PTS 380, Jun99

Guidance on new interest netting provisions, 62 PTS 301, May99

Lack of income-producing merchandise is key for cash method, 62 PTS 126, Feb99

1999 car depreciation caps, 62 PTS 129, Mar99

No refund of excess interest paid on tax deferred by installment method, 62 PTS 179, Mar99

No sale, no exchange—no capital gains treatment, 62 PTS 54, Jan99

Only sales by—not to—farmers qualify for installment sale exception, 62 PTS 251, Apr99

Partial exchange of annuities is nontaxable, 62 PTS 177, Mar99

Replacement cost does not count as actual cost, 62 PTS 249, Apr99

Road has separate basis from land for casualty loss, 62 PTS 126, Feb99

Tax happenings from the courts and IRS *by Matthew A. Melone*, 62 PTS 33, Jan99

Transfer of subsidiary's inventory treated as sale, 62 PTS 301, May99

COMPENSATION

Company gets full deduction for payments to sole shareholder, 62 PTS 166, Mar99

Disability benefits adjusted at potential retirement excludable, 62 PTS 165, Mar99

Employment agreement makes advance commissions loans, 62 PTS 242, Apr99

Misuse of IRS car lease value table precluded its use, 62 PTS 242, Apr99

Same-sex partners not exempt from tax on health benefits, 62 PTS 167, Mar99

Shrink the FICA tax on nonqualified plan benefits, *by Marianne W. Culver and Lisa M. Golzar*, 62 PTS 260, May99

COMPUTERS IN TAX PRACTICE

Tax professionals' guide to navigating through cyberspace, *by Dennis R. Schmidt, Roxanne M. Spindle, and William F. Yancey*, 62 PTS 324, Jun99

CORPORATIONS

A capital expenditure by any name remains nondeductible, 62 PTS 111, Feb99

Bad debt deduction not allowed, 62 PTS 111, Feb99

Choices and challenges in structuring the sale of a corporation, *by William E. Elwood*, 62 PTS 196, Apr99

Disability insurance fills a need for buy-sell agreements, *by Brad M. Kaplan*, 62 PTS 341, Jun99

Gain based on what was distributed, not received, 62 PTS 303, May99

No bad debt deduction for intercompany transfer, 62 PTS 190, Mar99

Poor timing precluded deduction of guarantor fees, *by Mark R. Martin and James E. Tierney*, 62 PTS 231, Apr99

Return signer not responsible person, 62 PTS 191, Mar99

Tax happenings from the courts and IRS, *by Matthew A. Melone*, 62 PTS 33, Jan99

ESTATE PLANNING

Adapt gift-giving strategies to fit special circumstances, *by Howard M. Zaritsky*, 62 PTS 348, Jun99

Adequate disclosure of gifts, 62 PTS 117, Feb99

Adoption does not trigger GST tax for orphaned grandson, 62 PTS 318, May99

Built-in corporate tax liability reduces taxable estate, *by James R. Hamill*, 62 PTS 68, Feb99

Declining interest rates enhance appeal of private annuities, *by Benjamin C. Ayers and Paul J. Streer*, 62 PTS 144, Mar99

Development easement causes recapture, 62 PTS 118, Feb99

Disclosure sets a time limit on IRS gift revaluation, *by Joseph R. Oliver and Charles A. Granstaff*, 62 PTS 4, Jan99

Estate planning remains critical despite law changes, *by Lisa M. Ivancic, Richard E. Coppage, and Sidney J. Baxendale*, 62 PTS 98, Feb99

Family partnership helps avoid transfer-for-value rule, 62 PTS 316, May99

Gift to corporation is future interest to shareholders, 62 PTS 47, Jan99

Indefinite term disqualifies interest from reducing taxable gift, 62 PTS 119, Feb99

IRS 'tables' lottery winnings valuation—without discounts, 62 PTS 317, May99

Minority discount applies because trusts not merged, 62 PTS 169, Mar99

Only portion of property included in estate gets basis step up, 62 PTS 49, Jan99

Post-death reduction in income causes increase in estate tax liability, 62 PTS 316, May99

Private foundations breed estate planning complexities, 62 PTS 17, Jan99

Proposed regs. simplify estate administration expense issue, 62 PTS 119, Feb99

Skepticism protects against dangers of abusive trusts, *by Robert H. Feldman*, 62 PTS 81, Feb99

Tax apportionment clause decreased marital deduction, 62 PTS 47, Jan99

Unnecessary estate administration expenses were not deductible, 62 PTS 169, Mar99

LIMITED LIABILITY COMPANIES

Guidance for former and future single-member LLCS, *by Timothy R. Koski*, 62 PTS 138, Mar 99

PARTNERSHIPS

Election eases audit adjustment chore for large partnerships, *by Larry R. Garrison*, 62 PTS 27, Jan99

More than one way to skirt a tax, 62 PTS 311, May99

Partnership's income limits expensing, 62 PTS 311, May99

PERSONAL

Acupuncturist needled for claiming business meal deduction, 62 PTS 51, Jan99

Bad press did not create casualty loss, 62 PTS 257, May99

Car deductions decelerate, 62 PTS 65, Feb99

Charitable contribution deduction denied for lack of appraisal, 62 PTS 1, Jan99

Corporate veil pierces home sale break, 62 PTS 1, Jan99

Courts split on individuals' deficiency interest deduction, *by Richard I. Newmark and Ted D. Englebrecht*, 62 PTS 87, Feb99

Daily commuting expenses sometimes deductible, 62 PTS 172, Mar99

Deduct or amortize points—taxpayers get a choice, 62 PTS 254, Apr99

Diagnose payments for bigger medical expense deductions, *by Ron West*, 62 PTS 289, May99

Donors taxed on gain even though stock given to charity, 62 PTS 364, Jun99

Foster care exclusion, 62 PTS 174, Mar99

Home-sale exclusion given broad application, 62 PTS 365, Jun99

Inflation adjustments raise some thresholds for 1999, 62 PTS 121, Feb99

Insurance policy termination turned loans into income, 62 PTS 366, Jun99

Insurance settlement was tax-free, 62 PTS 53, Jan99

Not all money is alimony, 62 PTS 51, Jan99

No real estate 'business' means no self-employment tax, 62 PTS 174, Mar99

Opportunities for profit beget horse breeding deductions, 62 PTS 121, Feb99

Personal residences now offer more tax

shelter, by *Gary L. Maydew and Robert D. Swanson*, 62 PTS 235, Apr99

Prop. regs. offer lesson on deducting education loan interest, 62 PTS 172, Mar99

Quitting a job does not make it temporary, 62 PTS 50, Jan99

Sale to pay divorce settlement not incident to divorce, 62 PTS 254, Apr99

School program is a medical expense, 62 PTS 174, Mar99

Stimulate interest deductions for individuals, *by Edward Schnee*, 62 PTS 160, Mar99

Tax happenings from the courts and IRS, *by Matthew A. Melone*, 62 PTS 33, Jan99

Transfer incident to divorce not sheltered from all tax, 62 PTS 363, June99

Wash-sale rules muddy mutual fund loss deductions, *by Craig White*, 62 PTS 132, Mar99

PRACTICING BEFORE THE IRS

Attorney-accountant-prepared documents not priviledged, 62 PTS 368, Jun99

Communication with investment banker not privileged, 62 PTS 307, May99

Consent to one assessment does not preclude others, 62 PTS 305, May99

Equitable recoupment lets service adjust closed year, 62 PTS 370, Jun99

Extension remittances deemed tax payments, 62 PTS 247, Apr99

Form 1040 filed after deficiency assessment not a tax return, 62 PTS 247, Apr99

Guidance on mailbox rule substantiation, 62 PTS 182, Mar99

Guidance on paying taxes by credit card, 62 PTS 106, Feb99

Individual cannot sue charity for nondisclosure, 62 PTS 246, Apr99

IRS performance measurement, 62 PTS 182, Mar99

Late filing penalty abated, 62 PTS 44, Jan99

Limitations period remains open to offset refund suit, 62 PTS 306, May99

Oral refund claim sufficient to beat limitations period, 62 PTS 43, Jan99

Past control does not translate into current responsibility, 62 PTS 43, Jan99

Power of attorney justifies disclosure, 62 PTS 307, May99

Proper designation can reduce failure-to-deposit penalty, 62 PTS 183, Mar99

Request for interest abatement did not meet standard, 62 PTS 184, Mar99

Service exercised due diligence in seeking taxpayer's address, 62 PTS 45, Jan99

Service may now abate interest for delays caused by managerial acts, 62 PTS 106, Feb99

Service's failure to examine information cost it litigation fees, 62 PTS 108, Feb99

Service's honest mistake not grounds for quashing summons, 62 PTS 369, Jun99

Tax Court lacked jurisdiction to determine employment tax, 62 PTS 184, Mar99

Taxpayer need not receive notice of third-party summons to record-keeper, 62 PTS 108, Feb99

Vague notations not proper payment designations, 62 PTS 370, Jun99

PROCEDURE

Aggregate method unacceptable in computing FICA on tips, 62 PTS 114, Feb99

An offer the IRS is less likely to refuse, 62 PTS 257, May99

Another extension for electronic filing, 62 PTS 1, Jan99

Avoid interest charges arising from IRS errors and delays, *by Ronald A. Stein*, 62 PTS 209, Apr99

Broader small business ruling fee break, 62 PTS 129, Mar99

'Capital' idea for fiscal filers, 62 PTS 129, Mar99

Equitable innocent spouse relief, 62 PTS 113, Feb99

Falling interest rates, 62 PTS 65, Feb99

Final regs. define 'reasonable basis' for accuracy-related penalty, 62 PTS 114, Feb99

Greater anonymity in numbers, 62 PTS 65, Feb99

IRS does not benefit from attorney fee agreement, 62 PTS 65, Feb99

Lifestyle was too lavish for spouse to be 'innocent', 62 PTS 375, Jun99

Lodging complaints about IRS conduct under the new regime, *by Sandra K. Miller*, 62 PTS 10, Jan99

Mailbox rule goes cyber, 62 PTS 129, Mar99

More on electronic filing waiver, 62 PTS 193, Apr99

New global interest netting provision cuts liability, *by Terence Coppinger, Gary Liga, Richard Coppinger, and Patrick Colabella*, 62 PTS 75, Feb99

Prevent excise taxes from building on private foundations, *by Nancy J. Foran and Barbara A. Theisen*, 62 PTS 275, May99

Professions clash on what is 'the practice of law', *by Jack Baker, Randall K. Hanson, and James K. Smith*, 62 PTS 268, May99

Revised letter on third-party contacts, 62 PTS 193, Apr99

Same familiar Forms W-2 and W-3, 62 PTS 257, May99

Section 183 election extends refund period, 62 PTS 374, Jun99

Tax-exempt entities face compliance challenges, *by Nancy J. Foran and Barbara A. Theisen*, 62 PTS 217, Apr99

Taxpayers remain burdened despite shifted burden of proof, *by Lisa M. Ivancic and Richard E. Coppage*, 62 PTS 284, May99

The check was in the mail, 62 PTS 1, Jan99

QUALIFIED PLANS

Contributions must be 'on account of' the tax year, 62 PTS 309, May99

Delayed action accelerated IRA distribution requirement, 62 PTS 62, Jan99

Final regulations clarify Roth IRA rules, 62 PTS 243, Apr99

Loan from pension plan prohibited even if treated as distribution, 62 PTS 245, Apr99

Prop. regs. reduce cost of group-term life, 62 PTS 165, Mar99

Rollover opportunity makes distribution voluntary, 62 PTS 62, Jan99

Second chance at ten-year averaging, 62 PTS 193, Apr99

Why the Roth IRA is a 'tax break' to avoid, *by Rolf Auster*, 62 PTS 359, Jun99

S CORPORATIONS

Accrual S corporation put on cash method for charitable contributions, 62 PTS 313, May99

Expanded relief offered for late S elections, 62 PTS 58, Jan99

AUTHOR INDEX

Rolf Auster	359
Benjamin C. Ayers	144
Sidney J. Baxendale	98
Patrick Colabella	75
Richard E. Coppage	98, 284
Richard Coppinger	75
Terence Coppinger	75
Marianne W. Culver	260
William E. Elwood	196
Ted D. Englebrecht	87
Robert H. Feldman	81
Nancy J. Foran	217, 275
Larry R. Garrison	27
Lisa M. Golzar	260
James R. Hamill	68
Randall K. Hanson	268
Lisa M. Ivancic	98, 284
Brad M. Kaplan	341
Timothy R. Koski	138
Gary Liga	75
Mark R. Martin	231
Gary L. Maydew	235
Matthew A. Melone	33
Sandra K. Miller	10
Richard I. Newmark	87
Joesph R. Oliver	4
Dennis R. Schmidt	324
Edward Schnee	160
James K. Smith	268
Roxanne M. Spindle	324
Ronald A. Stein	209
Paul J. Streer	144
Robert D. Swanson	235
Barbara A. Theisen	217, 275
James E. Tierney	231
Mark A. Turner	153
Ron West	289
Craig White	132
William F. Yancey	324
Howard M. Zaritsky	348

343 08/00
7274 54

unt of'
ay99
distri-
TS 62,
A rules,
hibited
62 PTS
rm life,
ibution
ging, 62
o avoid,
un99
n cash
ntribu-
S elec-
359
144
98
75
98, 284
75
75
260
196
87
81
7, 275
27
260
68
268
98, 284
341
138
75
231
235
33
10
87
4
324
160
268
324
209
144
235
7, 275
231
153
289
132
324
348